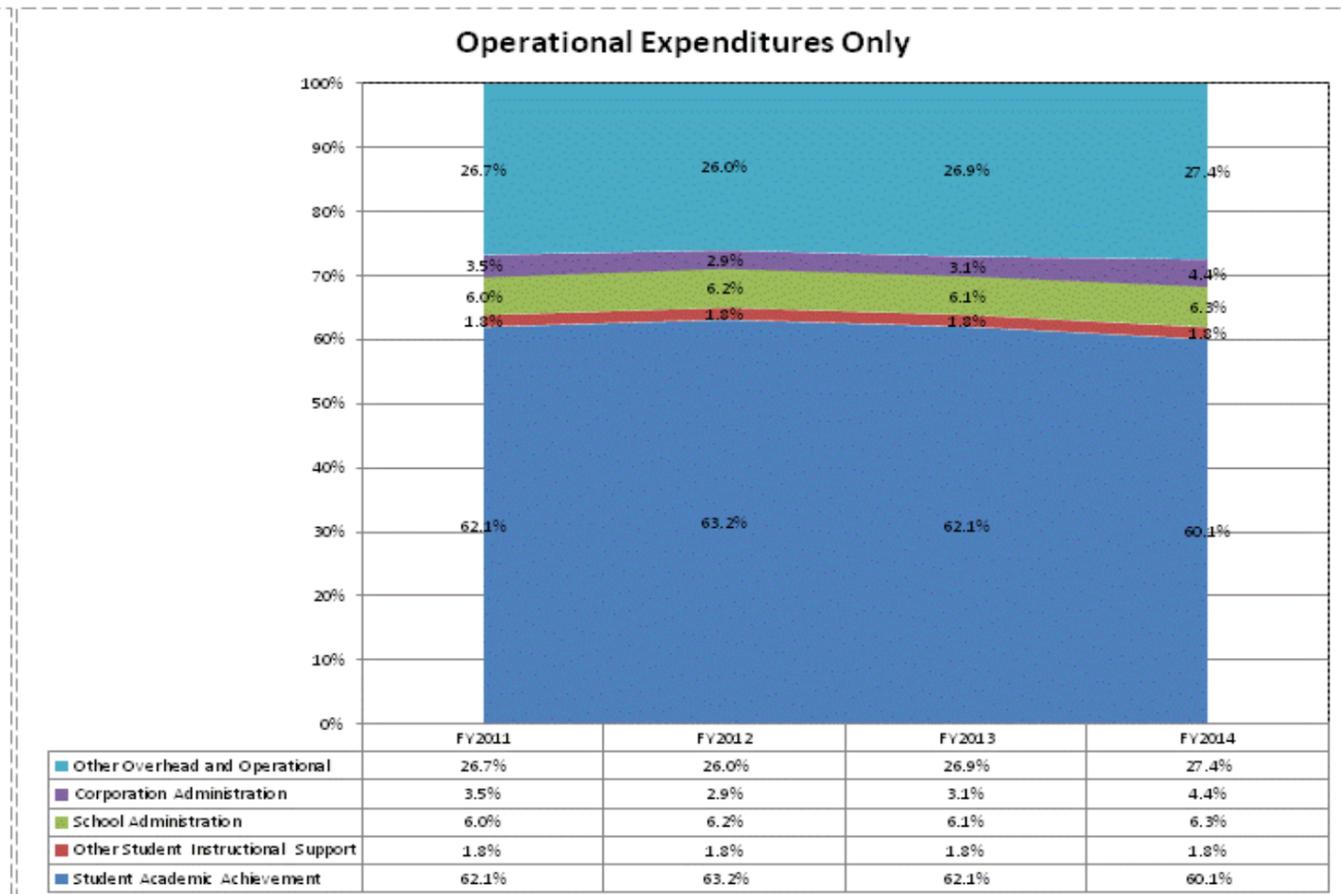
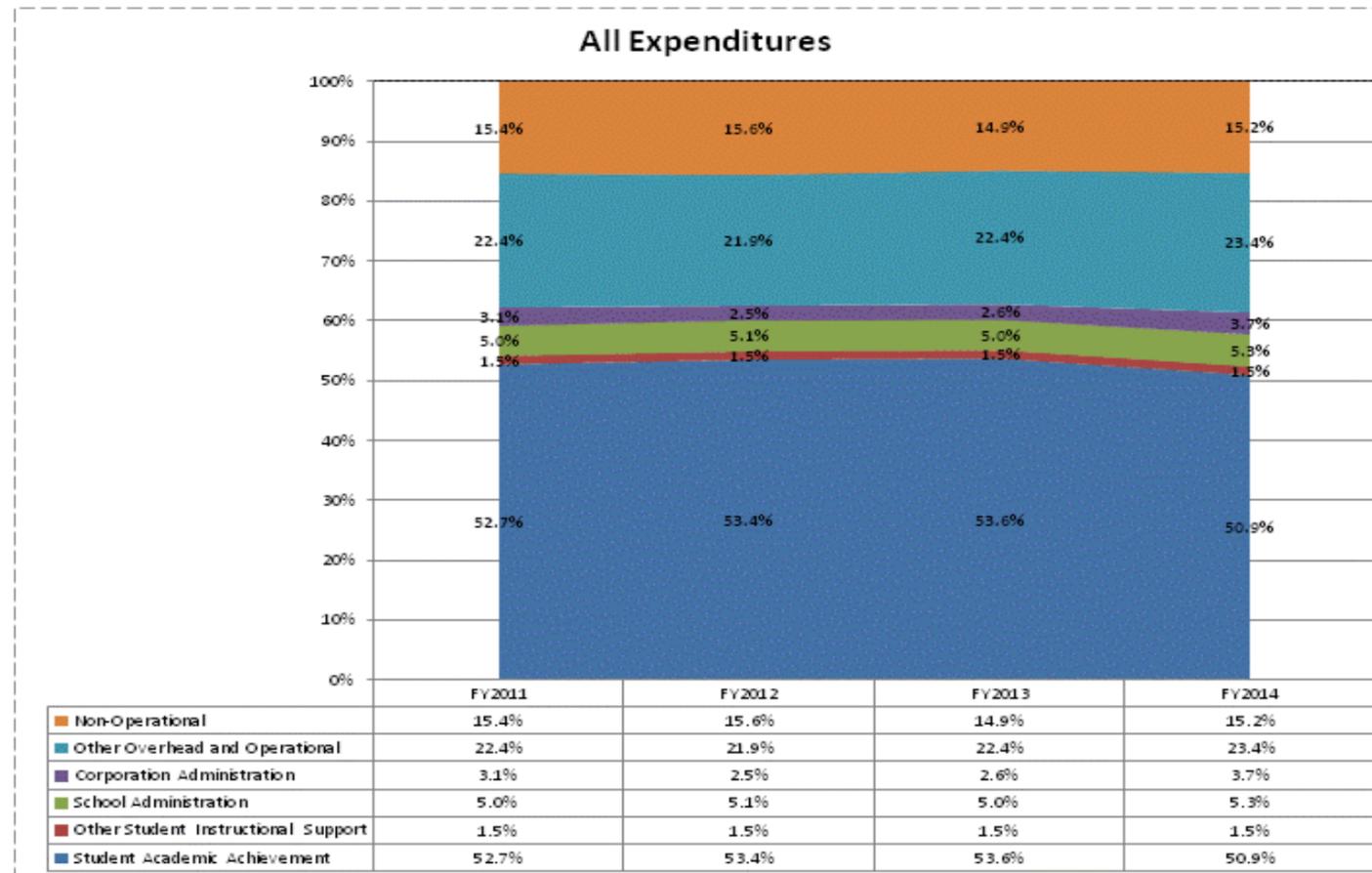


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Spencer-Owen Community Schools (6195)

Spencer-Owen Community Schools (6195)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$16,303,977	52.1%	\$17,215,502	53.7%	\$15,790,686	53.6%	\$14,666,072	50.9%
Student Instructional Support	\$2,031,217	6.5%	\$2,241,185	7.0%	\$1,915,584	6.5%	\$1,963,597	6.8%
Overhead and Operational Nonoperational	\$6,936,460	22.2%	\$8,204,533	25.6%	\$7,360,430	25.0%	\$7,799,088	27.1%
Nonoperational	\$6,006,687	19.2%	\$4,399,467	13.7%	\$4,372,658	14.9%	\$4,393,517	15.2%
Grand Total	\$31,278,341		\$32,060,688		\$29,439,357		\$28,822,275	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	58.6%	60.7%	60.1%	57.7%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Spencer-Owen Community Schools (6195)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$500,582	\$604,634	N/A	N/A	21%
11100 Regular Programs; Elementary	\$4,952,422	\$7,016,880	\$5,177,076	\$4,793,414	-3%	-32%	-7%
11200 Regular Programs; Middle/Junior High	\$1,493,091	\$2,005,032	\$1,826,077	\$1,727,206	16%	-14%	-5%
11300 Regular Programs; High School	\$2,492,250	\$3,471,733	\$3,113,600	\$3,068,821	23%	-12%	-1%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$14,753	\$52,703	\$61,726	\$52,522	256%	0%	-15%
11410 Vocational Education; Agriculture A	\$66,166	\$102,194	\$110,719	\$110,292	67%	8%	0%
11460 Vocational Education; Occupational Home Economics	\$188,317	\$277,601	\$157,910	\$157,231	-17%	-43%	0%
11480 Vocational Education; Industrial Education A	\$0	\$376	\$126	\$0	N/A	-100%	-100%
11590 Other Vocational Education Programs	\$107,538	\$27,813	\$29,104	\$12,296	-89%	-56%	-58%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$22,116	\$9,641	\$0	\$0	-100%	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$7,155	\$0	\$0	N/A	-100%	N/A
11910 Other Regular Programs; Competency Testing	\$9,485	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$12,745	\$48,412	\$36,314	\$37,980	198%	-22%	5%
12210 Mental Disabilities; Mild Mental Disabilities	\$590,363	\$962,401	\$1,015,708	\$1,075,550	82%	12%	6%
12230 Mental Disabilities; Severe Mental Disabilities	\$200,885	\$397,326	\$402,442	\$401,616	100%	1%	0%
12350 Physical Impairment; Homebound	\$1,144	\$4,217	\$5,357	\$8,337	> 500%	98%	56%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$86,006	\$83,067	\$64,193	\$63,826	-26%	-23%	-1%
12510 Culturally Different; Communication Disorders	\$86,959	\$171,017	\$104,581	\$102,356	18%	-40%	-2%
12520 Culturally Different; Compensatory	\$0	\$3,006	\$0	\$0	N/A	-100%	N/A
12610 Learning Disability	\$466,193	\$697,149	\$780,017	\$656,948	41%	-6%	-16%
12810 Special Education Preschool	\$190,740	\$158,378	\$214,430	\$209,242	10%	32%	-2%
12900 Other Special Programs	\$9,716	\$1,228	\$135,989	\$2,108	-78%	72%	-98%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$24,056	\$25,495	\$0	\$0	-100%	-100%	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$23,309	\$787	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$0	\$9,290	\$4,130	\$1,963	N/A	-79%	-52%
14300 Summer School Programs; High School	\$0	\$30,332	\$32,736	\$17,062	N/A	-44%	-48%
15100 Enrichment Programs; Non-Credit	\$49,033	\$45,813	\$68,062	\$33,357	-32%	-27%	-51%
16100 Remediation Testing	\$25,374	\$32,479	\$25,210	\$31,610	25%	-3%	25%
16200 Preventive Remediation	\$58,071	\$68,515	\$22,408	\$27,685	-52%	-60%	24%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$226,240	\$278,940	\$160,725	\$163,987	-28%	-41%	2%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$384,614	\$394,155	\$465,655	\$468,292	22%	19%	1%
17900 Payments to Other Governmental Units Within State; Other	\$14,264	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$42,740	\$52,559	\$188,803	\$89,731	110%	71%	-52%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$178,448	\$66,172	\$40,973	\$42,396	-76%	-36%	3%
22220 Library/Media Services; School Library	\$154,270	\$198,283	\$124,340	\$120,522	-22%	-39%	-3%
22230 Library/Media Services; Audiovisual	\$2,816	\$4,617	\$6,478	\$3,092	10%	-33%	-52%
22250 Library/Media Services; Computer Assisted Instruction Services	\$85,024	\$36,376	\$318,686	\$0	-100%	-100%	-100%
22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$4,241	\$4,317	N/A	N/A	2%
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$185,888	\$229,077	\$216,290	\$249,457	34%	9%	15%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$46,984	\$68,076	N/A	N/A	45%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$18,578	\$26,668	\$23,530	\$32,486	75%	22%	38%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$235,116	\$0	\$0	\$0	-100%	N/A	N/A
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$17,671	\$4,109	\$17,489	\$3,710	-79%	-10%	-79%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$214,506	\$287,995	\$223,954	N/A	4%	-22%
26497 2007 Account Code - Teachers Retirement Fund	\$698,562	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$13,414,964	\$17,215,502	\$15,790,686	\$14,666,072	9%	-15%	-7%
Student Instructional Support							

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Spencer-Owen Community Schools (6195)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$2,593	\$0	\$0	N/A	-100%	N/A
21130 Attendance and Social Work Services; Social Work Services	\$26,904	\$500	\$5,600	\$5,282	-80%	> 500%	-6%
21210 Guidance Services; Service Area Direction	\$336,337	\$410,786	\$331,011	\$321,749	-4%	-22%	-3%
21220 Guidance Services; Counseling Services	\$5,660	\$0	\$0	\$0	-100%	N/A	N/A
21230 Guidance Services; Appraisal Services	\$1,644	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$49,951	\$59,477	\$84,423	\$98,500	97%	66%	17%
21390 Health Services; Other Health Services	\$0	\$78	\$0	\$0	N/A	-100%	N/A
21890 Special Education Administration; Other Special Education Administration	\$0	\$84	\$10,199	\$14,511	N/A	> 500%	42%
24100 Office of The Principal	\$1,190,344	\$1,767,668	\$1,484,351	\$1,438,133	21%	-19%	-3%
24900 Other Support Services, School Administration	\$0	\$0	\$0	\$85,422	N/A	N/A	N/A
Student Instructional Support Total	\$1,610,839	\$2,241,185	\$1,915,584	\$1,963,597	22%	-12%	3%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$28,069	\$42,623	\$32,647	\$35,615	27%	-16%	9%
23150 Board of Education; Legal Services	\$25,528	\$11,452	\$7,016	\$18,428	-28%	61%	163%
23160 Board of Education; Promotion Expenses	\$0	\$3,879	\$1,686	\$2,269	N/A	-41%	35%
23210 Executive Administration; Office of The Superintendent	\$318,708	\$555,400	\$370,007	\$318,490	0%	-43%	-14%
23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$0	\$322,741	\$321,765	\$619,335	N/A	92%	92%
25160 Fiscal Services; Financial Accounting	\$8,480	\$10,971	\$22,168	\$2,227	-74%	-80%	-90%
25191 Other Fiscal Services; Refund of Revenue	\$2,880	\$523,068	\$7,359	\$56,357	> 500%	-89%	> 500%
25196 Other Fiscal Services; Cash Change	\$0	\$650	\$250	\$300	N/A	-54%	20%
25400 Planning, Research, Development and Evaluation	\$8,638	\$14,210	\$0	\$0	-100%	-100%	N/A
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25990 Other Support Services, Central	\$353,681	\$23,761	\$775	\$508	-100%	-98%	-34%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$68,091	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,056,734	\$2,797,416	\$2,448,740	\$2,712,915	32%	-3%	11%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$15,805	\$10,603	\$1,473	\$952	-94%	-91%	-35%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$133,321	\$151,055	\$124,247	\$104,496	-22%	-31%	-16%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,475	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$5,000	\$30,000	\$34,884	N/A	> 500%	16%
26700 Operation and Maintenance of Plant Services; Insurance	\$181,435	\$307,094	\$151,438	\$159,053	-12%	-48%	5%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$303,111	\$320,780	\$425,434	\$293,507	-3%	-9%	-31%
27010 Student Transportation; Service Area Direction	\$78,141	\$103,302	\$138,486	\$111,372	43%	8%	-20%
27100 Student Transportation; Vehicle Operation	\$244,782	\$260,119	\$447,527	\$446,730	83%	72%	0%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$103,011	\$60,647	\$56,405	\$76,126	-26%	26%	35%
27400 Student Transportation; Purchase of School Buses	\$74,025	\$29,935	\$9,297	\$115,400	56%	286%	> 500%
27500 Student Transportation; Insurance on Buses	\$0	\$183	\$5,000	\$5,250	N/A	> 500%	5%
27700 Student Transportation; Contracted Transportation Services	\$1,463,065	\$1,577,136	\$1,521,849	\$1,545,428	6%	-2%	2%
27900 Student Transportation; Other Student Transportation Services	\$29	\$0	\$0	\$0	-100%	N/A	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$363,548	\$480,965	\$562,595	\$531,581	46%	11%	-6%
31400 Food Services Operations; Food Purchases	\$526,819	\$591,543	\$674,265	\$607,863	15%	3%	-10%
Overhead and Operational Total	\$6,360,375	\$8,204,533	\$7,360,430	\$7,799,088	23%	-5%	6%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$1,376	\$8,718	\$10,980	\$1,657	20%	-81%	-85%
33500 Welfare Activities Services	\$698	\$0	\$2,594	\$0	-100%	N/A	-100%
33910 High School Band Uniforms	\$0	\$3,498	\$12,404	\$3,561	N/A	2%	-71%
33930 Latch Key Kid Program	\$22,609	\$19,412	\$42,277	\$56,461	150%	191%	34%
33940 Child Care Services	\$45,411	\$47,567	\$0	\$0	-100%	-100%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Spencer-Owen Community Schools (6195)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
33990 Other Community Services; Other	\$1,350	\$19,632	\$2,403	\$0	-100%	-100%	-100%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$2,580,979	\$875,888	\$255,771	\$321,017	-88%	-63%	26%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$5,500	\$18,985	\$18,595	\$3,462	-37%	-82%	-81%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$161,892	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$345,519	\$61,905	\$108,125	\$121,739	-65%	97%	13%
51100 Debt Services; Principal on Debt; Bonds	\$110,000	\$122,000	\$551,164	\$575,000	423%	371%	4%
51400 Debt Services; Principal on Debt; School Bus Loans	\$0	\$0	\$65,708	\$67,175	N/A	N/A	2%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$0	\$25,443	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$146,001	\$153,622	\$169,976	\$153,651	5%	0%	-10%
52200 Debt Services; Interest on Debt; Temporary Loans	\$63,900	\$70,563	\$22,446	\$1,500	-98%	-98%	-93%
52400 Debt Services; Interest on Debt; School Bus Loans	\$0	\$0	\$6,580	\$5,113	N/A	N/A	-22%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$24,921	\$0	N/A	N/A	-100%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$954,000	\$585,000	\$960,000	\$915,000	-4%	56%	-5%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$531,500	\$206,000	\$231,000	N/A	-57%	12%
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$23,570	\$23,570	N/A	N/A	0%
54200 Common School Fund; Principal	\$1,554,495	\$1,012,773	\$1,197,822	\$1,234,374	-21%	22%	3%
54250 Common School Fund; Interest	\$0	\$868,404	\$691,324	\$646,189	N/A	-26%	-7%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$7,606	N/A	N/A	N/A
Nonoperational Total	\$5,993,730	\$4,399,467	\$4,372,658	\$4,393,517	-27%	0%	0%
Prorated By Fund							
26491 2007 Account Code - PERF	\$223,518	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,090,721	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$90,251	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$2,419,329	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$21,383	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$53,231	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,898,432	\$0	\$0	\$0	N/A	N/A	N/A